

**DEPARTMENT OF STATE REVENUE****LETTER OF FINDINGS NUMBER: 28-930145 CSET****CONTROLLED SUBSTANCE EXCISE TAX  
FOR TAX PERIODS: 1993**

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**ISSUE****1. CONTROLLED SUBSTANCE EXCISE TAX: IMPOSITION**

**Authority:** IC 6-7-3-5

Taxpayer protests the assessment of Controlled Substance Excise Tax.

**STATEMENT OF FACTS**

Taxpayer was arrested for possession of marijuana. The Indiana Department of Revenue issued a record of Jeopardy Finding, Jeopardy Assessment Notice and Demand on January 27, 1993 in a base tax amount of \$14,544.00. Taxpayer filed a protest to the assessment. A hearing on the protest was scheduled for February 22, 2000. Taxpayer was notified of the hearing at his last known address. Taxpayer did not appear at the hearing. Further facts will be provided as necessary.

**Controlled Substance Excise Tax-Imposition****Discussion**

IC 6-7-3-5 imposes the Controlled Substance Excise Tax on the possession of marijuana. Taxpayer has the burden of proving that the assessment is incorrect. Since Taxpayer did not offer any testimony or other evidence to contradict the assessment, the Department must rely on the contents of the file in making a decision on the matter. Therefore, the tax properly applies to Taxpayer in this situation.

**Finding**

Taxpayer's protest is denied.